APPENDIX 3

Timetable
Annual review for the year ended 31 March 2016

Macclesfield Charter Trustees

Activity	Date Arranged
Internal audit	3/6/16
Date of meeting to approve Section 1	23/5/16
Date of meeting to approve Section 2 (Note: This can be the same meeting as the above but Section 1 must be approved before Section 2)	23/5/16
Exercise of public rights commences on	24 June 2016
Ends on	04 August 2016
Send annual return	
Annual return and supporting info to be at BDO LLP by the submission date of	11 July 2016

Other key dates

Approval of accounts to take place after the approval of Section 1 the Annual Governance Statement and as soon as practically possible or in any event no later than (as specified by the Accounts and Audit Regulations)	30 June 2016
Publication of annual return as soon as possible after completion of annual review or in any event no later than (as specified by the Accounts and Audit Regulations)	30 September 2016

APPENDIX 5

Macclesfield Charter Trustees
PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS
ACCOUNTS FOR THE YEAR ENDED 31 March 2016

Local Audit And Accountability Act 2014
Accounts and Audit Regulations 2015 (SI 2015/234)

Macclesfield Charter Trustees's annual return needs to be reviewed by an external auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records or documents.

These documents for **Macclesfield Charter Trustees** are to be made available on reasonable notice by application between the hours of 10am and 2pm on working days (excluding public holidays).

Commencing on	**24 June 2016**
And	
Ending on	**04 August 2016**

If you wish to view them then please contact the named smaller authority representative:

Name	PETER TURNER
Position in Smaller Authority	TOWN CLERK
Address	MACCLESFIELD TOWN COUNCIL
	MACCLESFIELD TOWN HALL
	MACCLESFIELD
	SK10 1EA
Phone number	01625 374 142

Local electors and their representatives have rights to question the auditor about the accounts and object to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The auditor can be contacted at the address below for this purpose during the inspection period which commences on **24 June 2016** and ends on **04 August 2016.**

The smaller authority's annual return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice.

The appointed auditor of **Macclesfield Charter Trustees** is:

BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL
Telephone: 023 8088 1941

APPENDIX 6

Councils' Accounts: A Summary of Electors' Rights

The basic position
By law any person interested has the right to inspect a smaller authority's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the appointed auditor questions about the smaller authority's accounts or object to an item of account contained within them.

The right to inspect the accounts
When your smaller authority has finalised its accounts for the previous financial year it must make them available for inspection. Smaller authorities must tell the public including advertising this on their website that the accounts and related documents are available to inspect. You then have 30 working days to look through the accounting statements in the annual return and any supporting documents. The 30 day period must include a common period of inspection, the first 10 working days of July during which all smaller authorities accounts are available to inspect. This will be 1-14 July 2016 for 2015/16 accounts. By arrangement you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts
You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the smaller authority's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the smaller authority has done, or an item in its accounts, is lawful or reasonable. You can only ask the auditor questions during the period for the exercise of public rights.

The right to object to the accounts
If you think that the smaller authority has spent money that they shouldn't have, or that someone has caused a loss to the smaller authority deliberately or by behaving irresponsibly, you can object to an item of account by sending a formal 'notice of objection' to the auditor, to the address below. The notice must be in writing. In it you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the smaller authority or tell the public about in a 'public interest report'. **You must give your reasons in writing** to the auditor at the address below and send a copy to the smaller authority no later than the end of the period for the exercise of public rights. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for their decision and you cannot appeal to the courts.

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take these complaints to your local Citizens' Advice Bureau, local Law Centre or a solicitor.

What else you can do
Instead of objecting, you can give the auditor information that is relevant to their responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the smaller authority runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

A final word
Smaller authorities, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward further, one of a series of factors the auditor must take into account is the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, against an auditor's decision, you will have to pay for the action yourself.

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication ***Council Accounts - a guide to your rights*** are available from the National Audit Office's website.

If you wish to contact your smaller authority's appointed external auditor please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.